



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 8, 2009

Mr. Wm. Stacy Locke  
President and Chief Executive Officer  
Pioneer Drilling Company  
1250 N.E. Loop 410, Suite 1000  
San Antonio, Texas 78209

**Re: Pioneer Drilling Company**  
**Form 10-KT for the fiscal year ended December 31, 2007**  
**Filed March 7, 2008**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 1-32693**

Dear Mr. Locke:

We have completed our review of your Form 10-KT for the fiscal year ended December 31, 2007, and your Form 10-K for the fiscal year ended December 31, 2008, and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director